

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 22, 2003

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 22, 2003, at the Board's Office at 237 Coliseum Drive, Macon, Georgia

The following Board members were present:

William Wayne Hall, Vice Chairman, CPA
Ben M. Bennett, RPA
Isaac Culver, III, Consumer Member
William S. Lamb, CPA
Jane Freeman Phillips, CPA
Michael W. Skinner, CPA

Board Chairman, Donald R. Roland, was **unable** to attend

Others present:

Barbara Kitchens, Executive Director
Sherry Harrison, Board Secretary
Terry Grandison, Executive Director, Enforcement Section
Merry Cagle, Senior Agent, Enforcement Section
Billy Dunford, Area Supervisor, Enforcement Section
Ellen Olander, Staff Attorney, Enforcement Section

Vice Chairman Hall established that a quorum was present, and called the meeting to order at 9:30 A.M.

Mr. Bennett moved, Mr. Skinner seconded and the Board voted to **approve** the minutes of the December 12, 2003 meeting.

Mr. Skinner moved, Mr. Bennett seconded and the Board voted to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and enforcement matters and to receive information on applications and investigative reports. Voting in favor of the motion were those present who included Board members Hall, Bennett, Culver, Lamb, Phillips, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Mr. Bennett moved, Ms. Phillips seconded and the Board voted to **approve** applications for certificates who were determined to have met certification requirements as follows:

CPA Certificates:

Name	Licensing Method	License No.
Amy Michele Coomes	Examination	CPA023147
Ulrike Gisela Fasbender	Examination	CPA023148
Demetrios Haralambus	Examination	CPA023149
Jesse W. Hendrick	Examination	CPA023150
Jennifer Lynn Hodges	Examination	CPA023151

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Michael Edward Keenum	Examination	CPA023152
Townsell Gordon Marshall, III	Examination	CPA023153
Lisa Denson Neeley	Examination	CPA023154
Knud Oerlerking	Examination	CPA023155
Laura Marie Peaslee	Examination	CPA023156
Rebecca Jane Robbins	Examination	CPA023157
Christopher Jay Wesley Turner	Examination	CPA023158
Lisa Ellen Whitaker	Examination	CPA023159
Belinda A. Wigington	Examination	CPA023160
Nazgol Rahnema Wolfe	Examination	CPA023161
Zeljko Zelic	Examination	CPA023162
Wesley Bond	Reciprocity	CPA023163
Yasuyuki Furuta	Reciprocity	CPA023164
Dianne P. Gerrits	Reciprocity	CPA023165
Robert C. Keys	Reciprocity	CPA023166
Steven Lee Jackson	Reciprocity	CPA023167
Minoru Ozawa	Reciprocity	CPA023168
David Paul Poroeh	Reciprocity	CPA023169
Brian P. Purtell	Reciprocity	CPA023170
Kami Kaye Smith	Reciprocity	CPA023171
Melinda Bounds Spisso	Reciprocity	CPA023172
Eric Vreeland	Reciprocity	CPA023173
Kenneth Waller	Reciprocity	CPA023174
R. Keith Bagby	Examination	CPA023175
Compton Charles Blackman	Examination	CPA023176
Thomas B. Cook, II	Examination	CPA023177
Ashley Hargrove Dickerson	Examination	CPA023178
Eric Jacob Elema	Examination	CPA023179
Barbara Langston Henderson	Examination	CPA023180
Catherine L. Keisacker	Examination	CPA023181
Carey Hopfner Lair	Examination	CPA023182
Kimberly A. Merris	Examination	CPA023183
Helen Hernandez Montalbo	Examination	CPA023184
Larry Eugene Napp	Examination	CPA023185
A. Cesar Saavedra	Examination	CPA023186
Gary D. Searls, Jr.	Examination	CPA023187
Linda Darlene Ward-Reno	Examination	CPA023188
Richard Bryan Weiss	Examination	CPA023189
Michael D. Wheeler	Examination	CPA023190
Daniel M. White	Examination	CPA023191
Catherine Blaisdell Ardrey	Reciprocity	CPA023192
Everett Maurice Montgomery	Reciprocity	CPA023193
Steve S. Julal	Reciprocity	CPA023194

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The following applicant met with the Board to provide additional information regarding his application and to appeal the Board's disapproval of his application:

Kenneth Waller.: After considering the additional information provided, Ms. Phillips moved, Mr. Culver seconded and the Board voted to **approve** his application.

The Board considered the following applications and examination correspondence and items of information:

Ryan M. Berry: Mr. Culver moved, Ms. Phillips seconded and the Board voted to approve his request for an extension of time until April 3, 2003 in which to complete the educational requirements for the Uniform CPA Examination.

Chris R. Key: Mr. Culver moved, Ms. Phillips seconded and the Board voted to approve his request for an extension of time until April 26, 2003 in which to complete the educational requirements for the Uniform CPA Examination.

Fazal S. Hussain: Mr. Culver moved, Ms. Phillips seconded and the Board voted to approve his request for an extension of time until April 7, 2003 in which to complete the educational requirements for the Uniform CPA Examination.

Ian Bert Addington Rolle: Mr. Culver moved, Mr. Bennett seconded and the Board voted to approve his application for reinstatement of his permit to practice.

Paul F. Jacobs, Jr.: Mr. Culver moved, Mr. Bennett seconded and the Board voted to advise that the Board determined that it cannot render a decision on qualifications for licensure without a completed application for certificate that it can consider. The Board is prohibited from rendering a decision that would be binding on a future Board.

Firm Applications:

Mulqueeney Vogel, CPA: Mr. Skinner moved, Mr. Bennett seconded and the Board voted to **disapprove** the request for waiver of the late fee for June 30, 2002 firm renewal.

Mary Beth Shultz, CPA: Ms. Phillips moved, Mr. Culver seconded and the Board voted to **disapprove** her request to consider the firm registration application as filed timely.

J.G. Johnson, Company, CPA, PC: Ms. Phillips moved, Mr. Bennett seconded and the Board **approved** the use of this firm name and directed that all firm communication and publications must reflect this name.

CLB & Associates, P.C.: Ms. Phillips moved, Mr. Bennett seconded and the Board voted to **approve** a six-month extension until June 30, 2003 for the firm to complete its peer review requirements for the June 30, 2002 firm renewal.

A. Kent Chapman, CPA, P.C.: Ms. Phillips moved, Mr. Bennett seconded and the Board voted to **approve** the application for firm renewal provided, however, that the firm will be required to

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have another peer review performed within the next nine months. The new peer review report must indicate satisfactory findings.

William Hadsell, CPA: Ms. Phillips moved, Mr. Bennett seconded and the Board voted to **disapprove** the request for waiver of a more current peer review and noted that in order to meet requirements for the June 30, 2002 firm renewal that the firm must submit documentation verifying completion of a peer review performed after June 6, 2001. The Board voted to **approve** a six-month extension until June 30, 2003 for the firm to complete the peer review requirements.

Mr. Skinner moved, Mr. Bennett seconded and the Board voted to approve the following Enforcement actions:

ACCT01117: Referred to Legal Services.

ACCT020148, ACCT02128, and ACCT030027: The Board authorized obtaining an expert to review the cases and provide recommendations to the Board.

Robert L. Howze, Jr.: The Board voted to accept the letter from the North Carolina Board as having met the terms of the Consent Agreement for licensure that was docketed with the Georgia State Board of Accountancy on May 11, 1998, and to change his status from probation to good standing.

Eugene Wayne Brasch: The Board voted to accept a Voluntary Cease and Desist Order signed by Mr. Brasch and to close the case.

Tom Dennis Connally: Mr. Skinner moved, Mr. Culver seconded and the Board voted to accept the Consent Order for Reinstatement Mr. Connally signed. The Order, Docket Number 2003-0098 dated January 22, 2003, provides for the following:

1. 2 years probation from date of Consent Order, with certain terms and conditions
2. Public Reprimand

CPA Examination Information: The Board reviewed the following information:

AICPA Elijah Watt Sells Bronze Medal: Brian Crutchfield, a Georgia examination candidate, received the Bronze Medal award for scoring the third highest among the approximately 50,000 candidates taking the May 2002 CPA Examination.

High Score Candidates: Names and grades of the Georgia candidates who received the highest combined total scores on the November 2002 Uniform CPA Examination. The names only are released as public information.

Ms. Kitchens reported on the following:

- ✓ **Board Minutes:** Beginning with Board meetings held in January 2003, Board minutes will be available at the Secretary of State's website.

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- ✓ **Retirement:** Ms. Kitchens has postponed her retirement until April 30, 2003.
- ✓ **Section Update:** Requested the Board's assistance and understanding during the short staff period. She explained that the staff vacancies might not be filled until state budget funds are available and that administration of the Water and Wastewater Board has been assigned to a different section.
- ✓ **Financial Disclosure Reports:** Reminded the Board to complete and submit their Financial Disclosure Statements prior to the June 30, 2003 deadline.

Correspondence and Items of Information:

Tyler C. Dunn/Brock, Clay, Calhoun, Wilson & Rogers, P.C.: Ms. Phillips moved, Mr. Bennett seconded and the Board voted to **disapprove** his request for a copy of a firm's application for licensure.

Georgia Department of Banking and Finance: The Board considered an inquiry regarding the implementation of the Sarbanes-Oxley Act and the impact on non-public entities. The Board responded that the Act does not apply to non-Section 12 registered companies in the State of Georgia.

NASBA:

- Mr. Bennett moved, Mr. Skinner seconded and the Board voted to support the nomination of Diane Rubin, CPA, for NASBA Vice Chair. Ms. Kitchens will draft the Board's nomination letter.
- **CBT Task Force Meeting and Executive Directors Conference held in San Antonio, TX on February 8-12, 2003.** Ms. Kitchens attended both and gave a report to the Board.
- **Letter from Joseph T. Cote, Director of Operations**—Dated January 10, 2003 transmitting the following documents:
 - UAA Rules – Revisions Related To The Computerized Examination
 - Draft Letter to Candidates Who Took November 2002 Examination
 - Draft Letter to Candidates Who Started the Examination Process but Did Not Take the November 2002 Examination
 - Status of Credits
 - Survey of Rules for Credit and Transitioning: The Board responded to the questions.

E-mail from Joseph T. Cote—January 17, 2003. "Transition Examples".

Response Letter from David A. Costello to SEC—December 26, 2002.

Response Letter from David A. Costello to SEC—January 13, 2003.

Committee Reports:

Rules Task Force: Mr. Skinner reported on the status of the Task Force's review of rules that must be changed in order to implement the provisions of HB1215, which becomes effective on July 1, 2003. Mr. Skinner moved, Mr. Bennett seconded and the Board voted the following:

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1. To follow the UAA model transition and CBT implementation rules with the exception of the conditional credit provision which the Georgia Board will modify to reflect North Carolina's rule.
2. To require all sections of the Uniform CPA Examination to serve as the RPA examination in Georgia when the CBT is implemented.

Other Business:

Lorraine Killheffer/Arthur Andersen and e-mail dated January 14, 2003: The Board considered questions concerning a work experience form needed from Arthur Andersen, LLP, to apply for licensure by reciprocity in Georgia. The Board determined that the supervisor has to be located for verification of work experience and that the individual should look to the internet, and other sources, for locating the supervisor.

The Board reviewed the following:

- ✓ Committee Organization-2003
- ✓ Ms. Harrison distributed a graph showing the number of Georgia candidates taking the Uniform CPA Examination, including out of state, over the last five years.

There was no further business and the meeting was adjourned at 12:15 p.m.

Sherry Harrison

Recorded by Board Secretary

Barbara Kitchens

Reviewed by Executive Director

Donald R. Roland

Chairman

Mollie L. Fleeman

Mollie L. Fleeman
Division Director

Board approved January 22, 2003 minutes at its meeting on March 19, 2003.

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Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now William W. Hall, the presiding officer

identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On January 22, 2003 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

PRESIDING OFFICER

William W. Hall

SWORN AND SUBSCRIBED BEFORE ME

This 22nd day of January, 2003

Sherry A. Harrison

Notary Public